

SENATE, NO. 2521

[SIMILAR MATTER FILED DURING PAST SESSION
SEE NO. OF]



The Commonwealth of Massachusetts

IN THE YEAR OF TWO THOUSAND AND SEVEN

AN ACT IMPOSING AN EXCISE ON THE USE OF PLASTIC CARRYOUT BAGS IN CERTAIN STORES

*Be it enacted by the Senate and House of Representatives in General Court assembled,
And by the authority of the same, as follows:*

1 SECTION 1. Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General Laws is hereby
2 amended by adding the following subparagraph:-

3 Q. An amount not to exceed \$100 for the purchase of reusable bags, as defined in section 1 of
4 chapter 64L.

5 SECTION 2. The General Laws are hereby amended by inserting after chapter 64K the following
6 chapter:-

CHAPTER 64L

PLASTIC CARRYOUT BAGS

9

10 Section 1. For the purposes of this chapter, the following words shall have the following
11 meanings:-

12 “ASTM Standard”, the American Society for Testing and Materials (ASTM)’s International
13 standard D6400 for compostable plastic, as that standard may be amended from time to time.

14 “Commissioner”, the commissioner of revenue.

15 “Compostable plastic carryout bag”, a plastic carryout bag which conforms to the current
16 ASTM-Standard Specifications for compostability and is certified and labeled as meeting the ASTM-
17 Standard by a recognized verification entity such as the Biodegradable Product Institute.

18 “Plastic carryout bag”, a plastic carryout bag provided by a store to a customer at the point of
19 sale for the purpose of carrying purchased items from the store. “Plastic carryout bag” shall not
20 include plastic bags in which loose produce is placed by the customer to deliver such items to the point
21 of sale area of a store.

22 “Reusable bag”, a bag with handles that is specifically designed and manufactured for
23 multiple reuse and is either made of cloth or other machine washable fabric and/or made of durable
24 plastic that is at least 2.25 mils thick.

25 “Store”, a retail establishment that grossed in excess of \$1,000,000 during the previous tax
26 year.

27 Section 2. Every store shall pay to the commissioner an excise equal to .02 cents per plastic
28 carryout bag provided to customers during the tax year.

29 Section 3. No customer shall pay an excise on: the customer’s own plastic or compostable
30 plastic carryout bag that the customer brought into the store and uses to carry purchased items from the
31 store; on paper bags; on any bag if the customer requests that plastic carryout bags not be used; any

32 compostable plastic carryout bag provided to the customer by a store; or on any reusable bag the
33 customer uses to carry purchased items out of the store.

34 Section 4. All sums received from each store pursuant to the excise imposed by this chapter
35 shall be credited as follows: (1) 50 per cent shall be returned to store that collected the excise, as the
36 commissioner shall determine, for the purposes of improving recycling practices, and recycling
37 awareness within such stores, and to provide educational materials to encourage the reducing, reusing,
38 and recycling of paper and plastic carryout bags and to make these materials available to customers;
39 and (2) 50 per cent shall be credited to Commonwealth for related purposes consistent with the
40 recycling plan of the solid waste master plan .

41 Section 5. The commissioner shall promulgate regulations to carry out this chapter.

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43 SECTION 3. Said 64L of the General Laws is hereby further amended by striking out section 2,
44 inserted by section 2 of this act, and inserting in place thereof the following section:-

45 Section 2. Every store shall pay to the commissioner an excise equal to .05 cents per plastic
46 carryout bag provided to customers during the tax year.

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48 SECTION 4. Said 64L is hereby further amended by striking out section 2, inserted by section 3, and
49 inserting in place thereof the following section:-

50 Section 2. Every store shall pay to the commissioner an excise equal to .07 cents per plastic
51 carryout bag provided to customers during the tax year.

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53 SECTION 5. Said 64L is hereby further amended by striking out section 2, inserted by section 4, and
54 inserting in place thereof the following section:-

55 Section 2. Every store shall pay to the commissioner an excise equal to .09 cents per plastic
56 carryout bag provided to customers during the tax year.

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58 SECTION 6. Said 64L is hereby further amended by striking out section 2, inserted by section 5, and
59 inserting in place thereof the following section:-

60 Section 2. Every store shall pay to the commissioner an excise equal to .11 cents per plastic
61 carryout bag provided to customers during the tax year.

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63 SECTION 7. Said 64L is hereby further amended by striking out section 2, inserted by section 6, and
64 inserting in place thereof the following section:-

65 Section 2. Every store shall pay to the commissioner an excise equal to .13 cents per plastic
66 carryout bag provided to customers during the tax year.

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68 SECTION 8. Said 64L is hereby further amended by striking out section 2, inserted by section, and
69 inserting in place thereof the following section:-

70 Section 2. Every store shall pay to the commissioner an excise equal to .15 cents per plastic
71 carryout bag provided to customers during the tax year.

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73 SECTION 9. Section 3 shall takes effect on January 1, 2009.

74 SECTION 10. Section 4 shall take effect on January 1, 2010.

75 SECTION 11. Section 5 shall take effect on January 1, 2011.

76 SECTION 12. Section 6 shall take effect on January 1, 2012.

77 SECTION 13. Section 7 shall take effect on January 1, 2013.

78 SECTION 14. Section 8 shall take effect on January 1, 2014.

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